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**DOROTHY A. EVANS, CLERK
U.S. BANKRUPTCY COURT
NORTHERN DISTRICT OF OKLAHOMA**

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF OKLAHOMA

In re:)	
)	
MARK EUGENE AGEE and)	Case No. 97-03227-M
MARCELLA KAY AGEE,)	
)	
Debtors.)	Chapter 7
_____)	
)	
MARK EUGENE AGEE and)	
MARCELLA KAY AGEE,)	
)	
Plaintiffs,)	
)	
v.)	Adv. No. 97-0315-M
)	
UNITED STATES OF AMERICA, ex rel)	
INTERNAL REVENUE SERVICE,)	
)	
Defendant.)	
_____)	

JUDGMENT

THIS MATTER comes before the Court upon plaintiffs' Complaint to Determine Dischargeability of Debt filed on September 3, 1997, in which plaintiffs request the Court to determine the dischargeability of plaintiffs' federal income tax liabilities.

WHEREFORE it appearing to the Court that plaintiffs and the United States of America are in agreement as to the disposition of the above-captioned adversary proceeding as to them pursuant to the joint stipulation filed herewith, it is

ORDERED AND ADJUDGED that the stipulation between plaintiffs and the United States of America is hereby APPROVED and ADOPTED by the Court, and it is

FURTHER ORDERED as follows:

1. The plaintiffs filed a Chapter 7 petition in bankruptcy on July 15, 1997.

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2. On September 3, 1997, the plaintiffs filed the above-captioned adversary action seeking a determination of the dischargeability of federal income tax liabilities owed to the United States.

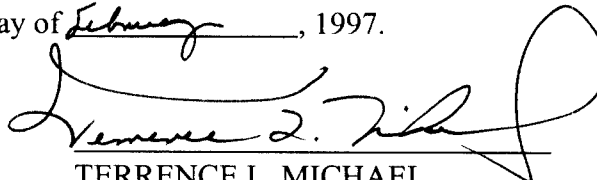
3 The plaintiffs' federal income tax liabilities for their 1984 - 1986, and 1989 tax years are properly subject to discharge in this adversary proceeding, pursuant to 11 U.S.C. Section 727, if and when a discharge is entered in this case.

4. The plaintiffs' federal income tax liabilities for their 1991 - 1993 tax years are not dischargeable, pursuant to 11 U.S.C. Section 523(a)(1)(B)(i). However, the penalties relating to the plaintiffs' 1991 - 1993 tax years are properly subject to discharge, pursuant to 11 U.S.C. Section 523(a)(7).

5. The plaintiffs' federal income tax liabilities for their 1994 and 1996 tax years, and Mr. Agee's federal income tax liabilities for his 1995 tax year, are not dischargeable, pursuant to 11 U.S.C. Sections 523(a)(1)(B)(i), 523(a)(1)(A) and 507(a)(8)(A)(i).

6. The United States avers that it has properly filed pre-petition Notices of Federal Tax Lien in connection with the plaintiffs' 1984 - 1986, and 1989 federal income tax liabilities, which attach to all existing property and rights to property, including exempt property, belonging to the plaintiffs on and prior to the filing of the Chapter 7 petition. See 11 U.S.C. Section 522(c)(1) and 26 U.S.C. Section 6231.

IT IS SO ORDERED this 10th day of February, 1997.



TERRENCE L. MICHAEL
UNITED STATES BANKRUPTCY JUDGE